SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.371 OF 1997

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Pent Ocean Stemship Pvt.Ltd. ..Respondent.

Mr.P.S.Sahadevan for appellant.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 19TH SEPTEMBER, 2007.

P.C. :-

The tax incidence is less than Rs.4 lakhs. In the light of that learned counsel for the revenue does not press the reference.

2. The reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)